IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Central Excise Appeal No.155 of 2005
Date of Decision : 15.12.2009

Commissioner of Central Excise Commissionerate, Ludhiana

..... Appellant

VERSUS

M/s Sham Udyog Limited, Ludhiana Road, Malerkotla (Punjab)

..... Respondent

CORAM:- HON'BLE MR. JUSTICE M.M.KUMAR
HON'BLE MR. JUSTICE JASWANT SINGH

Present: Mr.Sanjiv Kaushik, Senior Standing Counsel,
Government of India (Indirect Taxes),
for the revenue-appellant.

Mr.R.Kartikeya, Advocate,
for the respondent-assessee.

1. To be referred to the reporters or not?
2. Whether the judgment should be reported in the Digest?

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M.M.KUMAR, J:

For orders, see CEA No.60 of 2006

(M.M.KUMAR)
JUDGE

(JASWANT SINGH)
JUDGE

December 15, 2009
mamta-II